

Salary Based Apportionment

Units (Support Units)

Indexes

Actual FTE's

Actual Salaries

Adjustments

Waivers



Calculating Support Units



- ✓ 1st Reporting Period Attendance/Enrollment
(through the 1st Friday in November)
- ✓ Based ADA (Average Daily Attendance)
- ✓ See Tables – I.C. 33-1002
 - Kindergarten Support Units
 - Elementary Support Units
 - Secondary Support Units
 - Exceptional Education Support Units
 - Alternative Secondary Support Units

PUBLIC SCHOOL SUPPORT UNIT (33-1002) **CALCULATION TABLES**

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

<u>Average Daily Attendance</u>	<u>Attendance Divisor</u>	<u>Units Allowed</u>
41 or more	40.....	1 or more as computed
31 - 40.99 ADA....	~.....	1
26 - 30.99 ADA....	~.....	.85
21 - 25.99 ADA....	~.....	.75
16 - 20.99 ADA....	~.....	.6
8 - 15.99 ADA....	~.....	.5
1 - 7.99 ADA....	~.....	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

<u>Average Daily Attendance</u>	<u>Attendance Divisor</u>	<u>Minimum Units Allowed</u>
300 or more ADA		15
	23... grades 4,5 & 6....	
	20... grades 1,2 & 3....	

160 to 299.99 ADA...	20.....	8.4
110 to 159.99 ADA...	19.....	6.8
71.1 to 109.99 ADA...	16.....	4.7
51.7 to 71.0 ADA...	15.....	4.0
33.6 to 51.6 ADA...	13.....	2.8
16.6 to 33.5 ADA...	12.....	1.4
1.0 to 16.5 ADA...	n/a.....	1.0

COMPUTATION OF SECONDARY SUPPORT UNITS

<u>Average Daily Attendance</u>	<u>Attendance Divisor</u>	<u>Minimum Units Allowed</u>
750 or more.....	18.5.....	47
400 - 749.99 ADA.....	16.....	28
300 - 399.99 ADA.....	14.5.....	22
200 - 299.99 ADA.....	13.5.....	17
100 - 199.99 ADA.....	12.....	9
99.99 or fewer	Units allowed as follows:	

Grades 7 - 12	8
Grades 9 - 12	6
Grades 7 - 9	1 per 14 ADA
Grades 7 - 8	1 per 16 ADA

COMPUTATION OF EXCEPTIONAL EDUCATION SUPPORT UNITS

<u>Average Daily Attendance</u>	<u>Attendance Divisor</u>	<u>Minimum Units Allowed</u>
14 or more	14.5.....	1 or more as computed
12 - 13.99.....	1
8 - 11.99.....75
4 - 7.99.....5
1 - 3.99.....25

COMPUTATION OF ALTERNATIVE SCHOOL SECONDARY SUPPORT UNITS

<u>Pupils in Attendance</u>	<u>Attendance Divisor</u>	<u>Minimum Units Allowed</u>
12 or more	12.....	1 or more as computed

Support Units



- ✓ 1st Reporting Period
- ✓ Thru 1st Friday in November 2002
- ✓ Schedule B-1
- ✓ Units = 19.5

Indexes-



- ✓ Two Indexes

- Administrative Index = 1.94120

- Instructional Index = 1.41274

- ✓ Generated from IBEDS data

- ✓ Based on the Assignment Codes

IBEDS

Idaho Basic Education Data System



Comprehensive database of all district employees for –

State Funding

Statistics

Accreditation

Teachers Certification/Misassignments

Also – Professional Technical, Special Ed., etc.

A “Snap-shot” in time – last Friday in September

Must be submitted to the State no later than **October 15th**

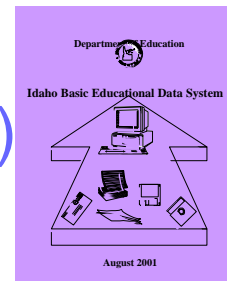
Must use IBEDS program to submit data (including assignment records)

Reporting

Idaho Basic Education Data System (I.C. 33-1004D)

⌘ *“For each employee of the school district, a report shall be made in a format prescribed by the state superintendent of public instruction,...”* See IBEDS Manual for additional assistance in placing certified staff/positions on the experience and education multiplier table.

[\(http://www.sde.state.id.us/finance/\)](http://www.sde.state.id.us/finance/)



Calculating Indexes-staffing

Place eligible staff on the Experience & Education Multiplier Table based on the following:



Years completed



Degree claimed



Additional college transcript credits

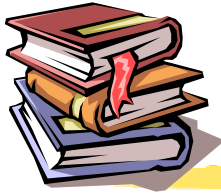
- ✧ earned beyond the degree reported AND initial certification
- ✧ initial certification - issue date of the certificate
- ✧ reported in semester credit hours only
- ✧ do not report in-service credits in this section



Experience and Education Multiplier

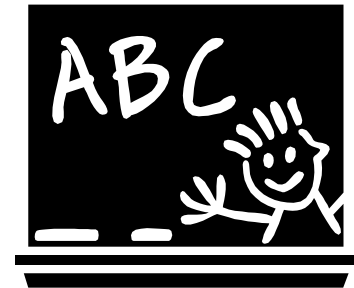
⌘ *“Each instructional and administrative staff position shall be assigned an appropriate multiplier based on the following table:”*

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
13 or more	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260



Experience Factor

⌘ “In determining the **experience factor**, the actual years of teaching or administrative service in an accredited public school or in an accredited private or parochial school shall be credited.”



Education Factor



⌘ *“In determining the **education factor**, only credits earned **after** initial certification, based upon a transcript on file with the teacher certification office of the state department of education, earned at an institution of higher education accredited by the state board of education or a regional accrediting association, shall be allowed. . .*

Education and Experience Index

⌘ The education and experience index is the average of [all](#) qualifying employees, instructional and administrative respectively. It is determined by totaling the index value for all qualifying employees and dividing by the number of full-time equivalents (FTE's). See Idaho Code Sections 33-1004D and 33-1004E.

Indexes-



- ✓ Two Indexes

- Administrative Index = 1.94120

- Instructional Index = 1.41274

- ✓ Generated from IBEDS data

- ✓ Based on the Assignment Codes

Actual FTE



- ✓ From IBEDS
- ✓ Anyone paid from General Fund (code 10)
- ✓ Includes all employees from state appropriation funds
- ✓ 3 classifications
 - ☞ Administrative FTE
 - ☞ Instructional FTE
 - ☞ Noncertified FTE

Example – Actual FTE

Column (f)



- ✓ Administrative FTE = 2.0000
- ✓ Instructional FTE = 22.0000
- ✓ Noncertified = 9.6012

Staff Ratio




Administrative - .075

Instructional - 1.1

Non-certified - .375

Calculated FTE

column (b)



✓ Staff Ratio times Support Units

➤ Administrative

$$19.5 \times .075 = 1.4625 \text{ FTE}$$

➤ Instructional

$$19.5 \times 1.1 = 21.45 \text{ FTE}$$

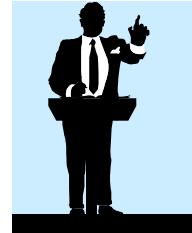
➤ Noncertified

$$➤ 19.5 \times .375 = 7.3125 \text{ FTE}$$

CERTIFIED JOB CLASSIFICATIONS AS DEFINED BY THE IDAHO BASIC EDUCATIONAL DATA SYSTEM

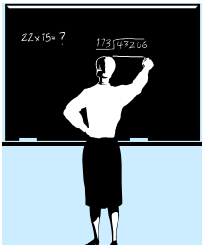
A. Administrative Staff

Superintendents
Assistant Superintendents
Directors/Supervisors/Coordinators
Elementary and Secondary Principals
Assistant Elementary and Secondary Principals
~~Head Teachers~~



B. Instructional Staff (including certificated and licensed positions)

Elementary and Secondary Teachers
Elementary and Secondary Counselors (including vocational)
Media Generalists/Librarians
School Facilitators (Gifted/Talented, Technology)
School Psychologists and Psychological Examiners
School Social Workers
School Nurses
Speech/Language Pathologist and Audiologists
Occupational and Physical Therapists



Qualifying Staff and Salary



➤ Qualifying staff

Include only those paid from General M & O

Do not include pupil transportation or food service

➤ Salary

Base plus extra pay

Special Provisions – Units

columns (c) & (d)



☐ If Support Units less than 40.0

Administrative – Add .50 FTE

Instructional – Add .50 FTE

☐ If Support Unites less than 20.0

Instructional – Add .50 FTE

Example – Adjusted Staff Allowance column (e)



✓ Administrative

1.4625

+ .5000 (less than 40 units – column (c))

= 1.9625 FTE

✓ Instructional

21.45

+ .50 (less than 40 units - column (c))

+ .50 (less than 20 units – column (d))

= 22.45 FTE

Example – Staff Allowance

✓ Smaller of column (e) or (f)

✓ Administrative

Adjusted Staff Allowance = 1.9625 FTE

Actual FTE = 2.000 FTE

✓ Instructional

Adjusted Staff Allowance = 22.45 FTE

Actual FTE = 22.000 FTE

Base Salaries FY 2002-2003

➤ Administration - \$33,760

➤ Instructional - \$23,210

➤ Noncertified - \$18,463



Example – Average Salaries

column (j)



✓ District Index times Base Salary (set in Idaho Code)

✓ Administrative

$$1.9412 \times \$33,760 = \$65,535$$

✓ Instructional

$$1.4127 \times \$23,210 = \$32,760$$

Example – Maximum Transferable Administrative Dollars column (k)



- ✓ Average Administration Salary – column (j)
- ✓ Times 20% (per Idaho Code)

$$\$65,535 \times 20\% = \$25,722.45$$

Example – Preliminary Salary Based Apportionment columns (l) & (m)



✓ Staff Allowance times Average Salary

✓ Administrative

$$1.9625 \text{ FTE} \times \$65,535 = \$128,612.26$$

✓ Instructional

$$22.0000 \text{ FTE} \times \$32.760 = \$721,373.30$$

✓ Noncertified

$$7.3125 \text{ FTE} \times \$18,463 = \$135,010.69$$

Maximum Salary Apportionment = (col. o)

***Staff Allowance times Index times Base Salary**

Example:

Administration = 1.9625 FTE x 1.94120 x \$33,760 = **\$128,612.26**

Instructional = 22.4500 FTE x 1.41274 x \$23,210 = \$721,373.30 + \$1,500 =
\$722,873.30

(Preliminary SBA + \$1,000 of beginning teachers on step 1, column 1)

Noncertified = 9.6012 Actual FTE x \$18,463 = \$135,010.69 + \$22,652.26 =
\$157,662.94

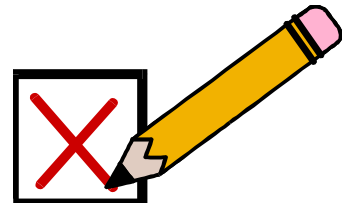
(any unutilized administration used for noncertified - max, 20%) smaller of \$25,722.45 or unused portion of administrative salary \$128,612.26 less \$105,960.00)

***Staff Allowance = smaller of**

Actual FTE OR

Adjusted Staff Allowance/Maximum Units Allowable

(basically units x staff ratio + any adjustments for 40 & 20 unit thresholds)



Example – Actual Total Salaries

column (o)



- ✓ From IBEDS
- ✓ Base plus Extra Pay

Administrative = \$128,612.26

Instructional = \$722,873.30


Noncertified = \$157,662.95

Example – Adjustments to Actual Salaries



- Requires a Special Circumstance Letter
- Signed by Superintendent
- Adjustment (if any) made by the Department of Education

Example – Adjusted Actual Salaries column (r)



- ✓ Actual Total Salary
- ✓ Plus or minus any Adjustments

Administrative = \$105,960

Instructional = \$748,899

Noncertified = \$132,872

Example – Salary Used to Calculate Benefits column (s)



✓ Smaller of

Maximum Allowable Apportionment – col. (o)

OR

Adjusted Actual Salaries – column ®

- Administrative - **\$128,612** vs \$105,960
- Instructional - **\$722,873** vs \$748,899
- Noncertified - \$157,662.95 vs **\$132,872**

Calculating Benefit Apportionment column (t)

Smaller of Allowable Salary Based
Apportionment or Actual Total Salaries
times

Rate = 17.42% (employers share of FICA,
medicare and PERSI)

- Administrative - \$128,612 vs **\$105,960**
 $\$105,960 \times 17.42\% = 18,458.23$
- Instructional - **\$722,873** vs \$748,899
 $\$722,873 \times 17.42\% = \$125,925$
- Noncertified - \$157,662.95 vs **\$132,872**
 $\$132,872 \times 17.42\% = 23,146$

Example –Waivers

do not confuse with
teaching waivers; these relate to non-district staff column (u)



- ⌘ Non-district Contracted Personnel
- ⌘ Not on your payroll
- ⌘ Submitted on an IBEDS “blue” form
- ⌘ Accurate FTE is key
- ⌘ Examples – Audiologist, Speech Pathologists
(usually pupil support services or resource
officers, ie local police officer)

Salary Based Apportionment Allowance column (x)



Smaller of Salary Based Apportionment plus waivers or Maximum Salary Based Apportionment (smaller v or w)

- **Administrative**

\$105,960 vs \$128,612

- **Instructional**

\$737,628 vs \$737,628 (same)

- **Noncertified**

\$157,662 (Maximum Allowable Apportionment, column (o))

No "Use it or lose it" provision

CAUTION – lose out on Benefit Apportionment